IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 7TH AUGUST 2007 / 16TH SRAVANA 1929

WP(C).No. 24037 of 2007(J)

PETITIONER:

M/S. COCONUT LAGOON,
A UNIT OF M/S. HOTEL AND ALLIED TRADES PVT. LTD.,
CASINO HOTEL, WILLINGDON ISLAND,
COCHIN – 682 003, REPRESENTED BY ITS EXECUTIVE OFFICER
MR.MICHAEL DOMINIC.

BY ADV. SRI.JOSEPH MARKOSE
SRI.MATHEWS K.UTHUPPACHAN

RESPONDENTS:

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1. THE COMMERCIAL TAX OFFICER (WORKS CONTRACT),
COMMERCIAL TAXES, KOTTAYAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

3. THE DEPUTY TAHSILDAR (RR),
KOTTAYAM.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 07/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 24037 of 2007

Dated, this the 7th day of August, 2007

J U D G M E N T

Since petitioner has filed appeal against levy and demand of luxury tax and since the issues are generally covered against the petitioner by decision of this Court, this writ petition is disposed of granting stay against recovery proceedings till disposal of the appeal on petitioner remitting 50% of the demand within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. If payment is not made, entire demand can be recovered during pendency of the appeal and in that case, appeal will be disposed of in the usual course.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg